## ABSTRACT OF THE DISCLOSURE

There is provided a semiconductor device including a semiconductor circuit formed by semiconductor elements having an LDD structure which has high reproducibility, improves the stability of TFTs and provides high productivity and a method for manufacturing the same.

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In order to achieve the object, the design of a second mask is appropriately determined in accordance with requirements associated with the circuit configuration to make it possible to form a desired LDD region on both sides or one side of the channel formation region of a TFT.